Personnel Activity Report – Sample

Employee:	Position:
Reporting Period: at least monthly	

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

SAMPL	E

Cost objective (program activity)	Fund Code-Program Function Code	Program	Distribution of Time (percentage or hours)
Targeted Assistance Program paraprofessional	251-500	Title I-A	65%
Special Ed. paraprofessional	257-520	IDEA-Part B	25%
General education paraprofessional	100-500	Non-Federal	10%

Employee's Signature	Date	
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Time Distribution Records must be maintained for all employees whose salaries are paid in whole or in part with Federal funds, 200.430(i)(1). The type of documentation depends on how many "cost objectives" the employee worked. These cost objectives must be connected to the employee's salary source.

Current Personnel Activity Report (PAR) Requirements

- For employees who work on multiple cost objectives (more than one Federal award or a Federal award and a non-Federal award):
 - a. Must complete a personnel activity report(PAR) (i.e. timecard, Outlook calendar, Journal)
 - b. PAR must be completed after the work has been performed
 - c. The PAR must account for the total activity (not just one Federal cost objective)
 - d. PAR must be signed by the employee
 - e. PAR must be completed at least monthly and coincide with one of more pay periods

De Minimus Benefit: Up to 5% of an employee's time may be worked on another cost objective, and this limited work does not need to be captured in time and effort records. However, the work performed on these limited duties cannot deprive the benefit from the intended beneficiaries (Brustien & Manasevit, NASTID 2014).